

Mr. Speaker, I ask my colleagues to join me in honoring Xilinx, Adobe Systems, Cisco Systems, Intel, Agilent Technologies, Silicon Graphics, Network Appliance, Autodesk, Intuit, Sun Microsystems, Genentech, Charles Schwab and Electronic Arts for everything they've done to create the best workplaces of the 21st century and as they do, we salute them for what they contribute to the well being of our nation.

IN APPRECIATION FOR SHARING
AN EXTRAORDINARY STORY

HON. MIKE ROSS

OF ARKANSAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 8, 2003

Mr. ROSS. Mr. Speaker, I rise today to pay tribute to an individual from my district who has lived an extraordinary life and is now working to share the stories of his incredible experiences during the Second World War.

Growing up on his family's small Missouri farm during the Depression, Fred Randle became well acquainted with hardship and adversity. One of the first members of his family to graduate high school, Fred was looking forward to earning a steady living and beginning a new life with his new bride when the Japanese attacked Pearl Harbor. The young man immediately enlisted in the United States Army, unaware of the unique role he would play in determining the outcome of World War II.

During the Quebec Conference of 1943, President Franklin D. Roosevelt, Prime Minister Winston Churchill of England, and other allied leaders conceived the idea of having an American ground unit spearhead the Chinese Army with a Long Range Penetration Mission behind enemy lines in Burma. Its goal would be the destruction of Japanese communications and supply lines and generally to play havoc with enemy forces while an attempt was made to reopen the Burma Road.

A Presidential call for volunteers for "A Dangerous and Hazardous Mission" was issued, and approximately 2,900 American soldiers responded to the call, including Fred Randle. The unit later became popularly known as Merrill's Marauders, named after its leader, Brigadier General Frank Merrill.

Shortly after completing basic training at the age of 21, Randle and the Marauders embarked on their mission. During a rendezvous with other ships in the Mediterranean, about 30 German bombers attacked the convoy without success. Fifteen minutes later, a smaller group of planes arrived and one released a guided missile that struck the side of the HMT Rohna. Witnesses watched the total destruction of the boat with its 1,600 Americans aboard. Fewer than 600 survived.

Fred Randle was among those 600 survivors, and despite the loss of his fellow soldiers, he continued on to ensure the success of the Marauders' mission. I find Randle's war-

time experiences truly inspiring, and I salute him for his eagerness to share his story with younger generations so they may understand what it is like to fight for your country, even when faced with unbelievable setbacks. Fred Randle is truly part of America's greatest generation, and his sacrifices and contribution to our country are among the reasons we remain free today.

FIRST BIRTHDAY OF DIEGO
VINCENT OLIVAREZ

HON. LUCILLE ROYBAL-ALLARD

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 8, 2003

Ms. ROYBAL-ALLARD. Mr. Speaker, I rise today on a point of personal privilege to exercise my rights, responsibilities and pride as a grandmother to note a significant occasion in the life of the Roybal-Allard family—the first birthday of my beloved grandson, Diego Vincent Olivarez.

Diego is my first grandchild and the first great-grandchild of my father, former Rep. Edward Roybal, and I can with great modesty and accuracy report to my colleagues that he is the most beautiful baby in the world.

Diego's first birthday is notable because he was diagnosed at birth with microcephaly, and not expected to live more than a few months. While the birth and first year of a grandchild are always joyful, this year has been a particularly challenging one for his loving parents, Ricardo and Rory Olivarez. To Ricardo and Rory's everlasting credit, they rejected medical advice to institutionalize Diego. At home, they have provided a stimulating and nurturing environment for Diego, helping him to thrive. As a result, Diego's progress has far surpassed the original pessimistic medical opinions.

As I'm sure is true for all grandparents, Diego has brought real joy and meaning to our lives. His medical affliction, while an on-going concern for us, has been a blessing in disguise because it has emphasized, in a way that nothing else probably could, how precious each day is that we are given on this earth.

Diego, although your grandmother is in Washington today serving her constituents, she is thinking about you and wishes you a Happy Birthday.

STOP DISCRIMINATION AGAINST
SEVEN STATES ACT OF 2003

HON. JIM COOPER

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 8, 2003

Mr. COOPER. Mr. Speaker, most Americans take for granted that federal laws apply to every American equally, regardless of what state we live in. Well, you may be surprised to

learn that taxpayers in seven states are discriminated against by the Internal Revenue Code, and have been since 1986. This means that the 51 million people who live in the states of Texas, Florida, Tennessee, Washington, New Hampshire, Alaska, and Wyoming are treated differently, and punitively, by the federal government, due to no fault of their own, and for no good reason of public policy. This injustice amounts to many billions of dollars in higher taxes paid by residents of these states every year.

How did this discrimination occur? Prior to 1986, federal tax law allowed taxpayers to deduct from their federal income tax any state taxes that they paid, whether for a state income tax or a state sales tax. This deduction allowed all Americans the ability to reduce their federal tax burden due to the accepted principle that (1) the federal government deferred to the chosen tax system of each state, and (2) to prevent double taxation of taxes paid to state governments.

After 1986, in the tax reform act of that year, only state income taxes were deductible. Taxpayers in states with no income tax were suddenly allowed no deduction on the money they paid to their state governments. The 1986 tax reform legislation was a giant bill with many unintended consequences. There was no sound public policy reason for discriminating against states which have chosen to rely on a sales tax, yet this discrimination has persisted for 16 years.

There are 43 states today which have a state income tax and seven states which have no income tax, but which in most cases use a state sales tax for their primary source of revenue. This means that taxpayers in 43 states get different and better treatment from the Internal Revenue Code than the residents of the other seven states: Texas, Florida, Tennessee, Washington, New Hampshire, Alaska, and Wyoming.

I have introduced a bill today to remedy this situation. My original cosponsors are BART GORDON, JOHN TANNER, and LINCOLN DAVIS. My legislation would allow taxpayers in states which rely on a sales tax to get the same deduction as residents of income tax states—no better and no worse.

To allow the current injustice to continue means that federal law is forcing all states to adopt an income tax. This should never be federal policy. To deny 51 million Americans the benefits of a deduction that every other American enjoys is rank discrimination. And to deny this deduction is to effectively double-tax the hard-earned pay of residents of seven states.

My colleague BRIAN BAIRD has been fighting this battle for years now, as has my predecessor, Bob Clement. There are 79 Members of Congress whose constituents are directly and adversely affected by this discrimination. We owe it to our seven states, and to the 51 million people we represent to restore basic fairness to our tax code.